



**COUNTY OF LOS ANGELES**  
**TREASURER AND TAX COLLECTOR**  
KENNETH HAHN HALL OF ADMINISTRATION  
500 WEST TEMPLE STREET, ROOM 437  
LOS ANGELES, CA 90012



**MARK J. SALADINO**  
TREASURER AND TAX COLLECTOR

September 03, 2013

The Honorable Board of Supervisors  
County of Los Angeles  
383 Kenneth Hahn Hall of Administration  
500 West Temple Street  
Los Angeles, California 90012

Dear Supervisors:

**ADOPTED**

BOARD OF SUPERVISORS  
COUNTY OF LOS ANGELES

19 September 3, 2013

*Sachi A. Hamai*  
SACHI A. HAMAI  
EXECUTIVE OFFICER

**RECOMMENDATION TO ADOPT RESOLUTION APPROVING  
THE SEALED BID SALE OF "TAX DEFAULTED PROPERTY  
SUBJECT TO THE POWER OF SALE (2013C)"  
(3 VOTES)**

**SUBJECT**

Pursuant to Revenue and Taxation Code Sections 3694 and 3698, the Treasurer and Tax Collector seeks approval from the Board of Supervisors to conduct a sealed bid auction of tax defaulted properties on November 18, 2013.

**IT IS RECOMMENDED THAT THE BOARD:**

Adopt the resolution approving the Sealed Bid Auction of "Tax Defaulted Property Subject to the Power of Sale (2013C)."

**PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION**

Attached is a list of tax defaulted properties that have been tax defaulted for unpaid property taxes five or more years and are "Subject to the Power of Sale." It is recommended that your Board adopt the proposed Resolution approving such sale by sealed bid auction, pursuant to the State Revenue and Taxation Code.

These properties have been previously offered for sale and remained unsold, therefore, are considered as unusable or undesirable. It is recommended that your Board adopt the proposed Resolution approving such sale by sealed bid, pursuant to Chapter 7, Article 6, Division 1 of the Revenue and Taxation Code.

Pursuant to Section 3692 (c) of the Revenue and Taxation Code, parcels that are rendered unusable by their size, location, or other conditions and subject to sale for nonpayment of taxes, may be offered by sealed bid auction at a minimum bid to owners of contiguous parcels. The purpose of a sealed bid auction is to return unsalable land to a revenue generating status by conveying the property to another owner, and to allow owners of contiguous parcels the opportunity to augment their property.

In accordance with Section 3698.5 (c) of the Revenue and Taxation Code, where the property or property interests have been offered for sale at least once and no acceptable bids, therefore, have been received at the minimum price determined pursuant to subdivision (a), the Tax Collector may, in his or her discretion and with approval of the Board of Supervisors, offer that same property or those interests, at the same or next scheduled sale at a minimum price that the Tax Collector deems appropriate in light of the most current assessed valuation of that property or those interests, or any unique circumstances with respect to that property or those interests.

For sealed bid auctions, the costs for publications, notices, and title reports are incurred regardless of whether or not the property sells. In the most recent sealed bid auction, only 28 percent of the properties offered were sold. In order to increase sale numbers and decrease costs, we implemented several modifications to the sealed bid auction process. We established a very low minimum bid (e.g., \$100) to attract interest, canvassed contiguous property owners through an "Invitation to Bid" to determine which properties actually attracted interest, and incorporated a strategy to sell only those properties that received a response of interest to purchase. The sum of these modifications has yielded a significant improvement for potential participation and purchase of the attached parcels.

As such, the Sealed Bid Auction is proposed for November 18, 2013, at the Kenneth Hahn Hall of Administration, Room 140. As of this date, 55 properties will be offered. Assesseees of record were previously mailed notices of delinquent taxes and reasonable efforts will be made to contact the owners to inform them of their tax liabilities and the provisions for redeeming their property.

In accordance with Sections 3700 of the Revenue and Taxation Code, those taxing agencies and nonprofits that have filed a written request will receive a copy of the property listing with information regarding purchasing unredeemed properties for public use.

### **Implementation of Strategic Plan Goals**

Approval of this auction is in accordance with the Countywide Strategic Plan Goals of Fiscal Sustainability. The Sealed Bid Auction procedure is used as both a collection technique for property taxes that are delinquent and a means toward returning these tax defaulted properties to a revenue-generating status upon sale to another individual.

### **FISCAL IMPACT/FINANCING**

The Sealed Bid Auction of tax defaulted property allows the Tax Collector to recoup a portion of unpaid property taxes, penalties, and costs on delinquent parcels that have become "Subject to the Power of Sale" as provided under the Revenue and Taxation Code. For the properties being sold by sealed bid procedures, it is not anticipated that the full redemption amount will be recovered and, accordingly, no resulting excess proceeds.

The Tax Collector has budgeted the necessary funds for both the mailing of the Notice of Auction, which must be sent by certified mail to all known parties of interest pursuant to Section 3701 of the Revenue and Taxation Code, and the mailing of the Bidder's Packet to all eligible bidders.

### **FACTS AND PROVISIONS/LEGAL REQUIREMENTS**

Pursuant to Section 3361 of the Revenue and Taxation Code, the attached list of parcels, which are tax defaulted and "Subject to the Power of Sale," were published in an approved adjudicated local paper with the highest circulation in the geographic area in which each property is located. The publication of the Notice of Sale, prior to the date of the Sealed Bid Auction, will be published pursuant to Section 3702 of the Revenue and Taxation Code and advertised in similar fashion as the above-mentioned "Subject to the Power of Sale" publication.

### **IMPACT ON CURRENT SERVICES (OR PROJECTS)**

Not applicable.

### **CONCLUSION**

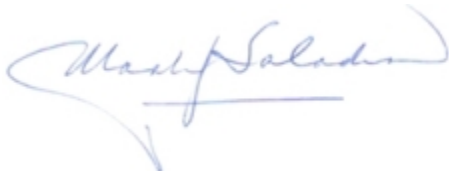
It is requested that your Board adopt the attached Resolution as prepared and approved as to form by the County Counsel approving the auction sale of "Tax Defaulted Properties Subject to the Power of Sale (2013C Sealed Bid Auction)."

The Honorable Board of Supervisors

9/3/2013

Page 4

Respectfully submitted,

A handwritten signature in blue ink, reading "Mark J. Saladino". The signature is fluid and cursive, with a horizontal line drawn underneath the name.

MARK J. SALADINO

Treasurer and Tax Collector

MJS:KP:af

Enclosures

c: Assessor  
Auditor-Controller  
Chief Executive Officer  
County Counsel  
Executive Officer, Board of Supervisors

**RESOLUTION APPROVING SALE OF TAX DEFAULTED PROPERTY  
SUBJECT TO THE POWER OF SALE AT SEALED BID AUCTION**

**SALE NUMBER 2013C**

WHEREAS, pursuant to Revenue and Taxation Code, Section 3698, MARK J. SALADINO, Treasurer and Tax Collector, has transmitted to the Board of Supervisors on September 3, 2013, a notice of his intention to offer for sale and sell "Tax Defaulted Properties Subject to the Power of Sale (2013C)" at sealed bid auction; and

WHEREAS, Revenue and Taxation Code, Section 3694 requires the Board of Supervisors to approve or disapprove the proposed sale of "Tax Defaulted Properties Subject to the Power of Sale (2013C)" at a sealed bid auction; and

WHEREAS, pursuant to Revenue and Taxation Code, Section 3698.5 (c) authorizes establishment of the minimum bid by the Treasurer and Tax Collector of "Tax Defaulted Properties Subject to the Power of Sale (2013C)" at a sealed bid auction; and

WHEREAS, the notice is on file with the Board of Supervisors;

NOW THEREFORE BE IT RESOLVED: That pursuant to the provisions of Chapter 7, Part 6, Division 1 of the Revenue and Taxation Code of the State of California, the Board of Supervisors does hereby approve the sale of these "Tax Defaulted Properties Subject to the Power of Sale" designated and described on 2013C Sealed Bid Auction

Listing, and the establishment of the minimum bids by the Treasurer and Tax Collector pursuant to the Revenue and Taxation Code, Section 3698.

The foregoing resolution was on the 3rd day of September 2013, adopted by the Board of Supervisors of the County of Los Angeles and ex-officio the governing body of all other special assessment and taxing districts, agencies and authorities for which said Board so acts.



County of Los Angeles

By *Mark Ridley-Thomas*  
Chairman of the Board of Supervisors

Attest: Sachi A. Hamai  
Executive Officer-Clerk of  
the Board of Supervisors

By *Sachelle Smith*  
Deputy

APPROVED AS TO FORM:

JOHN F. KRATTLI  
County Counsel

By *Sandy Ponicku*  
Deputy County Counsel

# 2013C SEALED BID AUCTION LISTING

	SALE PCL	ITEM NO.	LEGAL DESCRIPTION	MIN BID
1	2007-004-039	2	LICENSED SURVEYOR'S MAP AS PER BK 25 PG 5 OF L S NE 10.5 FT OF LOT 70	\$100
2	2057-004-004	7	TR=26500 SE 2.06 FT OF LOT 157	\$100
3	2058-006-010	8	LOT COM E 150 FT AND N 0°03' W 220 FT AND N 13°43' W 51.45 FT FROM SW COR OF LOT 2 IN SEC 32 T 1N R 18W TH N 13°43' W 26.55 FT TH N TO S LINE OF LOBO CANYON RD 40 FT WIDE TH NE THEREON TO A PT N 0°03' W FROM BEG TH S 0°03' E TO BEG PART OF LOT 2 IN SEC 32 T 1N R 18W	\$100
4	2058-006-022	9	FOR DESC SEE ASSESSOR'S MAPS POR OF LOT 2 IN SEC 32 T1N R18W	\$100
5	2078-014-036	11	TRACT NO 27603 LOT COM AT MOST W COR OF LOT 60 TH N 47°50'57" W 20 FT TH N 39°50'22" E TO NW PROLONGATION OF NE LINE OF SD LOT TH S 73°10'14" E TO NW LINE OF SD LOT TH SW THEREON 56.57 FT TO BEG PART OF LOT 29	\$100
6	2151-005-013	12	TRACT # 22021 LOT ON S LINE OF MCDONIE AVE COM E THEREON 14.69 FT FROM W LINE OF LOT 14 TH S 2°39'57" W 81 FT TH S 8°49'54" E TO A LINE PARALLEL WITH AND DIST W AT R/A 5 FT FROM W LINE OF LOT 15 TH N ON SD PARALLEL LINE TO SD S LINE TH W THEREON TO BEG PART OF LOT 14	\$100
7	2277-028-013	20	TRACT # 14562 LOT COM AT NE COR OF LOT 15 TH S 11°28'19" E 70 FT TH S 78°31'41" W 49.73 FT TH N 16°23'16" E 79.18 FT TH N 78°31'41" E TO BEG PART OF LOT 15	\$100
8	2284-004-042	22	TRACT # 19516 LOT COM AT MOST W COR OF LOT 9 TH S 69°52'20" E 44.79 FT TH N 4°11'45" W 17.77 FT TH NW ON NE LINE OF SD LOT 25 FT TH SW ON NW LINE OF SLOT 31.27 FT TO BEG PART OF LOT 9	\$100

# 2013C SEALED BID AUCTION LISTING

9	2287-005-046	23	TRACT NO 24253 THAT PART OF LOT 52 LYING NW OF A LINE WHICH BEARS S 38°18'15" W 116.30 FT AND S 18°23'49" W 478 FT AND S 13°14'29" W 290.10 FT FROM NW COR OF LOT 53 TO A PT IN W LINE OF LOT 44 N THEREON 255 FT FROM MOST S COR OF SD LOT 44	\$100
10	2301-015-022	24	TRACT # 1212 THAT PART E OF LAND DESC IN OR28813 232 TO L A CO FLOOD CONTROL DIST OF LOT 94	\$100
11	2327-017-030	25	TRACT # 1081 W 2 FT OF E 162 FT OF S 214.75 FT OF LOT 48	\$100
12	2380-038-002	26	TRACT # 22338 LOT COM N 76°10' E 195 FT FROM MOST S COR OF LOT 34 TH N 76°10' E 47 FT TH N 66°12' E 150 FT TH N 56°48'31" W TO A LINE PARALLEL WITH AND DIST NW AT R/A 15 FT FROM SE LINE OF SD LOT TH SW ON SD PARALLEL LINE TO A PT N 17°07'30" W FROM BEG TH S 17°07'30" E TO BEG PART OF LOT 34	\$100
13	2404-016-084	28	*LAND DESC IN DOC 0889406,880603*TR= 25529*POR OF LOTS 57 AND LOT 60	\$100
14	2425-027-033	31	*LAND DESC IN DOC 0004327, 75-10-29*TR= 14827*POR OF LOT 5	\$100
15	2428-026-036	33	TRACT NO 1450 LOT 420	\$100
16	2428-027-021	34	TRACT NO 1450 EX OF ST LOT 372	\$100
17	2471-041-015	36	TRACT NO 30418 LOT 131	\$100



# 2013C SEALED BID AUCTION LISTING

18	2513-004-068	38	TRACT NO 22496 THAT PART OF LOT 35 LYING NW OF C/L OF MAY CANYON CHANNEL PER OR15766-79	\$100
19	2526-014-009	41	TRACT # 7342 LOT 271	\$100
20	2530-036-069	43	TRACT NO 30031 LOT COM AT MOST N COR OF LOT 3 TH SW ON NW LINE OF SD LOT 24.67 FT TH S 41°38'52" E TO SE LINE OF SD LOT TH NW ON SD SE LINE 55.01 FT TO BEG PART OF LOT 3	\$100
21	2543-013-021	45	TRACT # 1395 LOT A	\$100
22	2543-021-018	46	*TR=HANSEN HEIGHTS*THAT POR SW OF SW LINE OF LOT 5 LS 31-23-25 OF LOT 62	\$100
23	2830-001-209	99	PM 45-28 THAT POR INTRA 15409 OF LOT 5	\$100
24	2833-029-014	100	LOT COM S 99 FT AND W 1782 FT FROM NE COR OF SEC 31 T 4N R 15W TH S 33 FT WITH A UNIFORM DEPTH OF 132 FT W PART OF N 1/2 OF NE 1/4 OF SEC 31 T 4N R 15W	\$100
25	2845-017-010	103	LICENSED SURVEYORS MAP AS PER BK 18 PG 21-22 OF L S LOT 458	\$100
26	2848-026-013	104	FOR DESC SEE ASSESSOR'S MAPS POR OF LOT 1 IN SEC 33 T4N R15W	\$100
27	2866-002-036	105	RO SAN FRANCISCO POR OF SEC 12 T4N R17W	\$100

## 2013C SEALED BID AUCTION LISTING

28	2866-002-040	106	PARCEL MAP AS PER BK 182 P 47-54 OF PM LOT 19	\$100
29	3003-024-026	108	THAT PART OUTSIDE PALMDALE LTG DIST ZONE 21 OF LOT COM AT MOST W COR OF LOT 1 TR NO 21211 TH N 48°31' E TO SW LINE OF MESQUITE RD TH NW THEREON TO SE LINE OF TR NO 20398 TH SW THEREON TO N LINE OF ELIZABETH LAKE RD TH E THEREON 45.74 FT TO BEG PART OF S 1/2 OF SEC 21 T 6N R 12W	\$100
30	3003-077-004	110	TR=48765 LOT 25	\$100
31	3029-017-017	114	S 660 FT OF N 990 FT OF E 1/2 OF E 1/2 OF N 1/2 OF LOT 1 IN NW 1/4 OF SEC 30 T 6N R 9W	\$100
32	3029-017-074	115	*W 1/2 OF N 1/2 OF W 1/2 OF SW 1/4 OF N 1/4 OF SEC 30 T 6N R 9W	\$100
33	3030-027-030	119	TRACT NO 30666 LOT 12	\$100
34	3032-012-067	121	*LOT(EX OF ST)COM AT SE COR OF SEC 12 T 5N R 8W TH N ON E LINE OF SD SEC 2485 FT TH W PARALLEL WITH S LINE OF SD SEC 435.6 FT TH S PARALLEL WITH SD E LINE 1000 FT TH W PARALLEL WITH SD S LINE 2204.40 FT TH S PARALLEL WITH SD E LINE 1485 FT TH E ON SD S LINE 2640 FT TO BEG PART OF SE 1/4 OF SEC 12 T 5N R 8W	\$100

# 2013C SEALED BID AUCTION LISTING

35	3033-026-037	123	TRACT NO 27191 LOT 14	\$100
36	3037-014-036	124	S 1/2 OF S 1/2 OF NW 1/4 OF SW 1/4 OF	\$100
37	3039-026-062	128	THAT PART W OF E 1056 FT OF N1/2 OF N1/2 OF S1/2 OF NE1/4 OF SE1/4 OF SEC 14 T 5N R 10W	\$100
38	3040-002-011	130	TRACT NO 10292 LOT 11 BLK 9	\$100
39	3040-002-022	131	TRACT NO 10292 LOT 2 BLK 16	\$100
40	3040-002-040	132	TRACT NO 10292 LOT 20 BLK 16	\$100
41	3040-003-017	133	TRACT NO 10292 LOT 17 BLK 17	\$100
42	3040-014-018	137	TRACT NO 10292 LOT 2 BLK 21	\$100
43	3040-014-022	139	TRACT NO 10292 LOT 6 BLK 21	\$100
44	3040-014-029	140	TRACT NO 10292 LOT 13 BLK 21	\$100
45	3040-015-010	141	TRACT NO 10292 LOT 10 BLK 12	\$100

## 2013C SEALED BID AUCTION LISTING

46	<b>3040-017-037</b>	<b>142</b>	TRACT NO 8896 LOT 130	\$100
47	<b>3040-020-002</b>	<b>143</b>	TRACT NO 8896 LOT 534	\$100
48	<b>3040-020-003</b>	<b>144</b>	TRACT NO 8896 LOT 535	\$100
49	<b>3040-020-004</b>	<b>145</b>	TRACT NO 8896 (EX OF ST) LOT 632	\$100
50	<b>3040-021-011</b>	<b>148</b>	TRACT NO 8896 LOT 543	\$100
51	<b>3040-021-032</b>	<b>153</b>	TRACT NO 8896 (EX OF ST) LOT 641	\$100
52	<b>3040-025-005</b>	<b>155</b>	TRACT NO 8896 LOT 16	\$100
53	<b>3040-027-038</b>	<b>156</b>	TRACT NO 8896 LOT 491	\$100
54	<b>3040-027-039</b>	<b>157</b>	TRACT NO 8896 LOT 492	\$100
55	<b>4471-013-017</b>	<b>821</b>	TRACT # 9013 1/2 VAC ST ADJ LOT 57 ON SE EXTENDING TO C/L OF WALK PRODUCED SE	\$100